

Regulation History

Type of Regulation: Property Tax

Rule: 263, 462.020, 462.060, 462.160, 462.180, 462.220, 462.240

Title: Rule 462.020, *Change in Ownership – Tenancies in Common*
Rule 462.060, *Change in Ownership – Life Estates and Estates for Years*
Rule 462.160, *Change in Ownership – Trusts*
Rule 462.180, *Change in Ownership – Legal Entities*
Rule 462.220, *Change in Ownership – Interspousal Transfers*
Rule 462.240, *The Following Transfers Do Not Constitute a Change in Ownership*

Change in Ownership - Joint Tenancies

Preparation: Bradley Heller

Legal Contact: Bradley Heller

The proposed amendments to Rules 263, 462.020, 462.060, 462.160, 462.180, 462.220, and 462.240 to Rule 100 changes to make the rules listed above consistent with recent legislation, and make minor grammatical and formatting edits.

History of Proposed Regulation:

November 8, 2013	Rule submitted to OAL for approval
September 10, 2013	Chief Counsel Matters, Board adopted amendments to rule (Vote 5-0)

Sponsor: NA

Support: NA

Oppose: NA